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REPORT

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STAT

COUNTRY China

DATE OF  
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LANGUAGE Chinese

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SOURCE See below.

Title: Handbook on Collection of Agricultural Tax in the Central-South Region  
for 1952

Editor: Hua-nan Jen-min Ch'u-pa She

Publisher: [Editor], Canton, Oct 1952

Sponsor or  
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Area of Coverage: China -- Central-South Region; Kwangtung Province

Subjects Covered: Taxation in kind; land reform.

Scholarship Evaluation: Compilation of official documents

Review: Booklet contains three documents. Includes provisional regulations promulgated by the Central-South Military and Administrative Committee governing the collection of 1952 agricultural taxes in (1) localities where land reform has been effected, and (2) in localities where it has not been effected. Gives regulations on tax rates, computation of taxes, methods of collection, exemptions and reductions. Third document gives the regulations of the Kwangtung Provincial People's Government regarding the disposal of crops on land confiscated for distribution.

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